



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
November 2019**

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December 2019

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Monthly Report on Municipal Court and Revenue Filings

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by November 30, 2019, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 3 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in November 2019, after their filing deadline. The filing status for these 6 cities is presented in summary on pages 4 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities and 3 villages with a fiscal year end of May 31, 2019, whose financial report was due by November 30, 2019. Of the 6 municipalities required to file an annual financial report, 5 filed the report timely. Of the 3 municipalities required to file an addendum, 2 filed an addendum timely. Of the 2 municipalities required to file a certification, 1 filed a certification timely.



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This report includes the filing status for 6 cities that filed at least one of the items (financial report, addendum, or certification) in November 2019, after their filing deadline. Of these municipalities, 4 filed an annual financial report and 2 filed an addendum.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due November 30, 2019

Fiscal Year Ended May 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cape Girardeau	Village of Gordonville	Yes	July 30, 2019	n/a	n/a
Clay	Village of Oakwood Park	No		n/a	n/a
Cole	Village of Centertown	Yes	November 27, 2019	n/a	n/a
Nodaway	City of Ravenwood	Yes	August 16, 2019	Yes	n/a
Pettis	City of La Monte	Yes	October 31, 2019	No	No
Pike	City of Louisiana	Yes	November 27, 2019	Yes	Yes
Total Filed		5		2	1
Total Not Filed		1		1	1
Total n/a		0		3	4

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2018
 Filed in November 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scotland	City of South Gorin	Yes	November 15, 2019	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in November 2019

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Henry	City of Deepwater	**	January 24, 2019	Yes	n/a
Linn	City of Browning	***	July 26, 2019	Yes	n/a
Nodaway	City of Conception Junction	Yes	November 22, 2019	No	n/a
Total Filed		1		2	0

** Filed by June 30, 2019.

*** Filed after June 30, 2019, but before November 2019.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2019
 Filed in November 2019

Fiscal Year Ended April 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mississippi	City of Charleston	Yes	November 15, 2019	No	No
St. Louis	City of Beverly Hills	Yes	November 27, 2019	No	**
Total Filed		2		0	0

** Filed by October 31, 2019.